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*Attorneys for Irving H. Picard, Esq., Trustee  
for the Substantively Consolidated SIPA Liquidation  
of Bernard L. Madoff Investment Securities LLC  
and Bernard L. Madoff*

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK  
SECURITIES INVESTOR PROTECTION  
CORPORATION,

Plaintiff-Applicant,

v.

BERNARD L. MADOFF INVESTMENT  
SECURITIES LLC,

Defendant.

In re:

BERNARD L. MADOFF,

Debtor.

Adv. Pro. No. 08-01789 (BRL)

SIPA Liquidation

(Substantively Consolidated)

**CERTIFICATE OF SERVICE**

I, NIKKI M. LANDRIO, hereby certify that on March 16, 2010, I served a true copy of the **Court's Certification Of Net Equity Order Of March 8, 2010 For Immediate Appeal To The United States Court Of Appeals Pursuant To 28 U.S.C. §158(d)(2)** upon the interested parties who receive electronic service through ECF, by emailing the interested parties true and correct copies via electronic transmission to the email addresses designated for delivery and/or by placing

true and correct copies thereof in sealed packages designated for regular U.S. Mail to those parties  
as set forth on the attached Schedule A.

Dated: New York, New York  
March 16, 2010

*s/Nikki M. Landrio*  
NIKKI M. LANDRIO

**SCHEDULE A**

Internal Revenue Service  
District Director  
290 Broadway  
New York, New York 10008

Internal Revenue Service  
Centralized Insolvency Operation  
Post Office Box 21126  
Philadelphia, PA 19114

U.S. Department of Justice, Tax Division  
Box 55  
Ben Franklin Station  
Washington, DC 20044

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Service via Electronic Notification through ECF Filing

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<sup>1</sup> Attached as Exhibit 1 is a list of all claimants and their respective counsel.

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**EXHIBIT 1**

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ELEM/Youth in Distress in Israel Inc.

**Claimant Represented by Bernfeld, DeMatteo & Bernfeld LLP**

Michael Schur

Edith A. Schur

**Claimant Represented by Brunelle & Hadjickow**

James H. Cohen Special Trust

Morrie Abramson et al.

**Claimant Represented by Cohen Law Group, P.C.**

Richard L. Cohen

**Claimant Represented by Cole Schotz, Meisel & Leonard**

Norman Plotnick

**Claimants Represented by Dow Lohnes PLLC**

Michael S. Leeds and Andrea R. Leeds

**Claimant Represented by Engel and Gutsin, LLP**

John J. Ksiez

**Claimant Represented by Folkenflik & McGerity**

Gutmacher Enterprises, L.P.

**Claimants Represented by Fulbright & Jaworski LLP**

Myra Perlen

Stuart Perlen

**Claimant Represented by Gibbons PC**

Donald G. Rynne

**Claimants Represented by Herrick, Feinstein LLP**

A&G Goldman Partnership

Pompart LLC

Magnify, Inc.

**Claimant Represented by James J. Moylan & Associates PC**

Richard Most

**Claimants Represented by Lax & Neville, LLP**

Mary Albanese

Mary Albanese, as trustee for the Dominick Albanese Trust Acct B

William Jay Cohen, as Trustee for the William Jay Cohen Trustee Dated 11/14/89

Eleanor P. Cohen, as Trustee for the Eleanor P. Cohen Trustee dated 11/14/89

Jacob Davis  
Fammad, LLC  
Myron Feuer  
Jerome Fox  
Selma Fox  
Allen Robert Greene  
Julia Greene with Allen Robert Greene as Custodian  
Bruce P. Hector MD  
Howard Kamp  
Bonnie Kansler  
Matthew S. Kanlser  
Marjorie Kleinman  
Dale Kleinman  
Elliot S. Kaye  
Robert Kehlmann, as trustee for the Trust UW William Kehlmann U/A DTD 1/23/65  
Robert Kehlmann, as trustee for the Robert Kehlmann & Diana Tosto Kehlmann Living Trust U/A DTD  
3/19/90  
Robert Kehlmann, as trustee for the Trust FBO Ephraim Kehlmann U/A DTD 12/30/72  
Donald Kent MD  
Robert Korn, as Trustee for the Robert Korn Revocable Trust  
Rose Less  
Ruth Mechaneck  
Harriet Meiss, as Trustee of the Harriet K. Meiss Trust  
The Morse Family Foundation  
Lanny Rose, as Trustee for the Lanny Rose Revocable Trust  
Robert L. Schwartz, as trustee of the Robert L. Schwartz 2004 Revocable Trust  
Elaine Schlessberg  
Angelo Viola  
Angelo Viola IRA  
Allan Goldstein  
Roger & Miriam Williams

**Claimants Represented by Milberg LLP and Seeger & Weiss**

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Ann Denver  
Norton Eisenberg  
Export Technicians, Inc.  
Stephen R. Goldenberg  
Judith Rock Goldman  
Jerry Guberman  
Anita Karimian  
Orthopaedic Specialty Group PC  
Martin Rappaport  
Paul J Robinson  
Bernard Seldon  
Harold A. Thau  
The Aspen Company

**Claimants Represented by Phillips Nizer LLP**

Diane and Roger Peskin  
Maureen Ebel  
Alan and Rita English  
Michael and Joan Epstein  
Donald A. Benjamin  
David Wingate  
Sandra Busel Revocable Trust

Joel Busel Revocable Trust  
Martin Lifton  
Robert F. Ferber  
Armand Lindenbaum  
Linda Waldman  
Mike Stein  
Sondra and Norman Feinberg  
Chaitman/Schwebel LLC  
Ronald Gene Wohl Credit Shelter Trust  
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Sanford Harwood  
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Allen Family Trust  
Cynthia & Ted Arenson  
Jacqueline and Robert Avergon  
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Berkowitz-Blau Foundation, Inc.  
Morrey Berkwitz  
Roz & Henry Bessel  
Michael Brillante  
Anna Cohn  
Russell Dusek  
Sabra and Marvin Englehardt Retirement Plan  
Alan & Ritz English  
Mark Feldman  
Leonard Forrest Revocable Trust  
Barbara & Richard Gaba  
Sol Ganes  
Kuntzman Family LLC  
Carla Ginsburg  
Sidney and Elaine Glodstein  
Leslie Goldsmith  
Susan Greer  
WDG Associates Inc. Retirement Trust  
Robert Halio  
Estelle Harwood Family LP  
Sanford Harwood Family LP  
Toby Harwood  
Annette Jungreis Trust  
Irving Jungreis Trust  
Saulius Kajota  
Carol Kamenstein  
Sloan Kamenstein  
Tracy Kamenstein  
Ken & Myrna Kohl

Miller Partnership  
Miller Trust Partnership  
Mishkin Family Trust  
Grace Mishkin  
William Mishkin  
Carol & Stanley Nelson  
Martin R. Harnick  
Steven Norton  
Pfeffer Family Trust  
Realty Negotiators Inc. Defined Benefit Plan  
Marvin and Roberta Plateis  
Alan & Linda Rosenthal  
Helene Saren-Lawrence  
Elaine Schaffer Revocable Trust  
Elaine Ruth Schaffer  
Alice Schindler  
Jeffrey Shankman  
Herbert Silvera  
Shirley Stone  
Gunther Unflat  
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Wohl George Partners LP  
Robert Yaffe  
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R. R. Rosenthal Associates.

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Robert Jason Schustack

**Claimant Represented by Schulte Roth & Zabel LLP**

The Picower Foundation  
Capital Growth Company  
JF Partnership  
JEMW Partnership  
JLN Partnership  
JAB Partnership  
Jeffry M. Picower Special Company  
JA Special Limited Partnership  
Barbara Picower  
Jeffry M. Picower  
ACF Services Corporation Money Purchase Pension Plans  
Trust U/W Abraham Ilershsen H. Levine, D. Gerber, N. Levine as Co-Trustees  
Noel Levine #2  
Noel Levine  
Harriette Levine  
Noel Levine and Harriette Levine Foundation Inc.  
Denise Saul  
Dale Ellen Leff

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Alexander A. Stein Trust  
Alvin Gindel Revocable Trust Agreement



Alvin R. Rush  
BAM LP  
Barbara Berdon  
Barry Weisfeld  
David R. Markin 2003 Trust  
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Elaine Roberts  
Elaine Stein Roberts IRA  
Elizabeth D. French  
Elliott J. Goldstein MD PC  
Eric P. Stein  
Eric P. Stein IRA  
Estate of Helen Shurman  
George and Sarah Berman  
Greg Goldberg IRA  
Harold Hein (IRA)  
Jennifer Kelman Revocable Trust, Dated 12/22/04  
Joel Goldberg-Pension Profit Sharing Plan  
Joel Goldberg-Pension Profit Sharing Plan (not First Trust)  
Kerri Goldberg IRA  
Kings Park Inc.  
L Rags Inc.  
Lapin Children LLC  
Lauren Goldberg IRA  
Lena M. Stein Trust  
Lesley Koeppel  
LI RAM L.P.  
Loren W. Stein  
LS Zahn  
MAR Partners  
Margot Stein  
Marilyn and Edward Kaplan  
Marsha Peshkin  
Marsha Peshkin IRA Marvin E. Bruce (IRA)  
Maurice S. Sage Foundation Inc.  
Melvin H. Gale and Leona Gale Trust Dated 01/04/94  
Michael Mann and Meryl Mann  
Millicent Rudnick  
MMRNAssociates  
Mona and Alan Fisher  
Neil Reger Profit Sharing Keogh  
Norma Shapiro IRA  
Norma Shapiro Trustee  
Richard E. Winer Revocable Trust  
Robert C. Lapin IRA  
Robert T. Schoen MD and Cynthia B. French J/T WROS  
Robert W. Renfield Living Trust  
Sage Associates  
Sage Associates II  
Sage Realty  
Sharon Stein  
Sidney Horowitz (IRA)  
SRF Partners  
Stanley Elias  
Stanley T. Miller IRA  
Toby T. Hobish

Trust of Bernice L. Rudnick, Cecil N. Rudnick, et al TSTEES  
Trust U/W/O Philip Shapiro

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**Claimants Represented by David Polk & Wardwell LLP**

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David Katz

Gregory Katz

Michael Katz

Saul Katz

L. Thomas Osterman

Martin Tepper

Fred Wilpon

Jeff Wilpon

Richard Wilpon

Mets Limited Partnership

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**Claimants Represented by Brown Rudnick LLP**

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**Claimants Represented by Shearman & Sterling LLP**

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Andrew N. Jaffe 1993 Irrev. Trust U/D/T DTD 6/11/93 As Amended

Carl Shapiro Trust U/D/T 4/9/03

Carl Shapiro and Ruth Shapiro Family Foundation

Ellen Jaffe Trust U/D/T DTD 5/8/03 As Amended

Jaffe Family 2004 Irrevocable Trust

Jaffe GC-1 LLC

Jennifer Segal Herman Trust U/D/T DTD 5/1/67 As Amended

Jennifer Segal Herman 1985 Trust Dated 4/16/84

Jonathan M. Segal Trust U/D/T DTD 12/1/70

Jonathan M. Segal 1989 Trust U/D/T DTD 3/8/89 As Amended

Jonathan M. Segal 2007 Trust

Kimberly Strauss 1988 Trust

Kimberly Strauss 2006 Irrevocable Trust

L. Shapiro Family Trust

Linda Shapiro Family Trust Dated 12/08/76

Linda Shapiro Waintrup 1992 Trust

LSW 2006 Irrevocable Trust

Michael S. Jaffe Trust U/D/T 9/25/71 As Amended

Michael Jaffe 1989 Trust U/D/T DTD 8/24/89 As Amended  
Michael S. Jaffe 2007 Trust  
Rhonda Shapiro Zinner 1993 Trust U/D/T DTD 7/7/93 As Amended  
RSZ-JSH Partnership  
Ruth Shapiro Trust U/D/T 4/9/03  
Samantha Strauss 1985 Trust  
Samantha L. Strauss 2003 Irrevocable Trust  
Shapiro Family CLAT Joint Venture  
Shapiro Family Ltd. Partnership  
Shapiro GGC-1 LLC  
Steven C. Jaffe Trust U/D/T DTD 9/25/71 As Amended  
Steven Jaffe 1989 Trust U/D/T DTD 8/24/89 As Amended  
Steven C. Jaffe 2007 Trust

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Wachovia Bank, National Association

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Irving J. Pinto Grantor Retained Annuity Trust of 1996  
Amy Lome Pinto Revocable Trust

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